

EXHIBIT H

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October 20, 2004

BY ECF AND MAIL

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Honorable Robert B. Collings
United States District Court
for the District of Massachusetts
John Joseph Moakley U.S. Courthouse
1 Courthouse Way
Boston, Massachusetts 02210

Re: *Baker and Bamberg, et al. v. KPMG LLP, et al.*,
Civ. A. No. 02-10304-PBS (D. Mass.) (consolidated)

Dear Judge Collings:

I am writing to advise you of a recent development that may have an impact upon your decision with respect to the production of the KPMG Belgium witnesses for their depositions.

Late yesterday afternoon, following the hearing before you, I learned of an adversary proceeding recently commenced in the Delaware Bankruptcy Court by the Litigation Trustee of the Lernout & Hauspie Speech Products, N.V. Litigation Trust against KPMG US and KPMG Belgium.

Today, as soon as I was able to locate the identity of counsel for the Litigation Trustee, I telephoned his counsel and explained why SG Cowen was interested in obtaining a waiver of the Belgian secrecy law, to the extent it might be argued that such a waiver was needed. Counsel for the Litigation Trustee confirmed that the Litigation Trustee's adversary proceeding will involve claims with respect to the same KPMG Belgium audit work that is the subject of these actions. I then asked counsel for the Litigation Trustee whether the Litigation Trustee had the authority to waive the secrecy provision of the Belgian Criminal Code, and whether the Trustee would do so in order to enable SG Cowen to proceed with the depositions of the KPMG Belgium witnesses in this action.

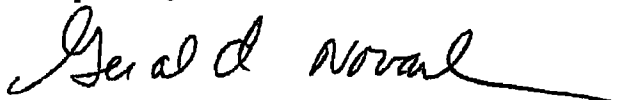
Counsel advised me that he believed that the Litigation Trustee had the right to waive the secrecy provisions, and that the Litigation Trustee would promptly and seriously consider our request. I hope to have a response from the Litigation Trustee tomorrow, although no commitments have been given.

Kirkpatrick & Lockhart LLP

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I will of course promptly advise the Court once the Litigation Trustee has given his decision, or if I learn that no decision will be forthcoming promptly.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gerald Novack", with a long horizontal flourish extending to the right.

Gerald A. Novack

GAN:ld

cc: All Counsel Of Record

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Dated: October 20, 2004



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